

1 AN ACT in relation to property taxes.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing  
5 Section 27-75 as follows:

6 (35 ILCS 200/27-75)

7 Sec. 27-75. Extension of tax levy. If a property tax is  
8 levied, the tax shall be extended by the county clerk in the  
9 special service area in the manner provided by Articles 1  
10 through 26 of this Code based on equalized assessed values as  
11 established under Articles 1 through 26. The municipality or  
12 county shall file a certified copy of the ordinance creating  
13 the special service area, including an accurate map thereof,  
14 with the county clerk. The corporate authorities of the  
15 municipality or county may levy taxes in the special service  
16 area prior to the date the levy must be filed with the county  
17 clerk, for the same year in which the ordinance and map are  
18 filed with the county clerk. In addition, the corporate  
19 authorities shall file a certified copy of each ordinance  
20 levying taxes in the special service area on or before the  
21 last Tuesday of December of each year and shall file a  
22 certified copy of any ordinance authorizing the issuance of  
23 bonds and providing for a property tax levy in the area by  
24 December 31 of the year of the first levy.

25 In lieu of or in addition to an ad valorem property tax,  
26 a special tax may be levied and extended within the special  
27 service area on any other basis that provides a rational  
28 relationship between the amount of the tax levied against  
29 each lot, block, tract and parcel of land in the special  
30 service area and the special service benefit rendered. In  
31 that case, a special tax roll shall be prepared containing:

1 (a) an explanation of the method of spreading the special  
 2 tax, (b) a list of lots, blocks, tracts and parcels of land  
 3 in the special service area and (c) the amount assessed  
 4 against each. The special tax roll shall be included in the  
 5 ordinance establishing the special service area or in an  
 6 amendment of the ordinance, and shall be filed with the  
 7 county clerk for use in extending the tax. The lien and  
 8 foreclosure remedies provided in Article 9 of the Illinois  
 9 Municipal Code shall apply upon non-payment of the special  
 10 tax.

11 Any municipality or county that creates a special service  
 12 area and that levies a special tax by any means other than an  
 13 ad valorem property tax must reimburse the county collector  
 14 for all expenses associated with the billing and collection  
 15 of that special tax. The county collector, at his or her  
 16 discretion, may issue a separate bill for the special tax on  
 17 special service areas.

18 (Source: P.A. 83-1245; 88-455.)

19 Section 10. The Counties Code is amended by changing  
 20 Section 5-32030 as follows:

21 (55 ILCS 5/5-32030) (from Ch. 34, par. 5-32030)

22 Sec. 5-32030. Notice by collector. The collector, or  
 23 some person designated by him and under his direction,  
 24 receiving such a warrant shall give notice thereof within 10  
 25 days by publishing a notice once each week for 2 successive  
 26 weeks in one or more newspapers published in the county or if  
 27 no newspaper is published therein then in one or more  
 28 newspapers with a general circulation in the county. This  
 29 notice shall be in the form substantially as follows:

30 SPECIAL ASSESSMENT NOTICE

31 Special Warrant No.

32 NOTICE: Publication is hereby given that the (here insert

1 title of court) has rendered judgment for a special  
2 assessment upon property benefited by the following  
3 improvement: (here describe the character, and location of  
4 the improvement in general terms) as will more fully appear  
5 from the certified copy of the judgment on file in my office;  
6 that the warrant for the collection of this assessment is in  
7 my possession. All persons interested are hereby notified to  
8 call and pay the amount assessed at the collector's office  
9 (here insert location of office) within 30 days from the date  
10 hereof.

11 Dated (insert date).

12 When such an assessment is levied to be paid in  
13 installments, the notice shall contain also the amount of  
14 each installment, the rate of interest deferred installments  
15 bear and the date when payable.

16 The collector or some person designated by him and under  
17 his direction, into whose possession the warrant comes shall  
18 by written or printed notice, mailed to all persons whose  
19 names appear on the assessment roll inform them of the  
20 special assessment and request payment thereof.

21 Any collector omitting to do so is liable to a penalty of  
22 \$10 for any such omission, but the validity of the special  
23 assessment or the right to apply for and obtain judgment  
24 thereon is not affected by such an omission. It is the duty  
25 of such collector to write the word "Paid" opposite each  
26 tract or lot on which the assessment is paid, together with  
27 the name and post office address of the person making the  
28 payment and the date of the payment.

29 Any county that creates a local improvement area and that  
30 levies a special assessment by any means other than an ad  
31 valorem property tax must reimburse the county collector for  
32 all expenses associated with the billing and collection of  
33 that special assessment. The county collector, at his or her  
34 discretion, may issue a separate bill for the special

1 assessment on local improvement areas.

2 (Source: P.A. 91-357, eff. 7-29-99.)

3 Section 15. The Illinois Municipal Code is amended by  
4 changing Section 9-2-80 as follows:

5 (65 ILCS 5/9-2-80) (from Ch. 24, par. 9-2-80)

6 Sec. 9-2-80. The collector, into whose possession the  
7 warrant comes, as far as practicable, shall call upon all  
8 persons, resident within the neighborhood, whose names appear  
9 upon the assessment roll, or the occupants of the property  
10 assessed, and personally, or by written or printed notices  
11 left at his or her usual place of abode or mailed to all  
12 persons whose names appear on the assessment roll, inform  
13 them of the special assessment, and request payment thereof.  
14 This notice shall be given by the collector within 10 days  
15 after his receipt of the warrant and shall indicate the date  
16 on or before which the assessment may be paid in whole or in  
17 part without interest. Under Section 9-2-48 interest on  
18 assessments shall begin to run from 60 days after the date of  
19 the first voucher issued on account of work done, except as  
20 otherwise provided in Section 9-2-113.

21 Any collector omitting to do so is liable to a penalty of  
22 \$10 for every such omission, but the validity of the special  
23 assessment, or the right to apply for and obtain judgment  
24 thereon, is not affected by such an omission. It is the duty  
25 of such collector to write the word "paid" opposite each  
26 tract or lot on which the assessment is paid, together with  
27 the name and post office address of the person making the  
28 payment, and the date of payment.

29 Any municipality that creates a local improvement area  
30 and that levies a special assessment by any means other than  
31 an ad valorem property tax must reimburse the county  
32 collector for all expenses associated with the billing and

1 collection of that special assessment. The county collector,  
2 at his or her discretion, may issue a separate bill for the  
3 special assessment on local improvement areas.

4 (Source: P.A. 87-532.)